

[DOWNLOAD](#)

Accounting for Income Taxes

By John R. Graham, Jana S. Raedy, Douglas A. Shackelford

now publishers Inc. Paperback. Book Condition: new. BRAND NEW, Accounting for Income Taxes, John R. Graham, Jana S. Raedy, Douglas A. Shackelford, Accounting for Income Taxes is the most comprehensive review of AFIT research. It is designed both to introduce new scholars to this field and to encourage active researchers to expand frontiers related to accounting for income taxes. Accounting for Income Taxes includes both a primer about the rules governing AFIT (Sections 3-4) and a review of the scholarly studies in the field (Sections 5-8). The primer uses accessible examples and clear language to express essential AFIT rules and institutional features. Section 3 reviews the basic rules and institutional details governing AFIT. Section 4 discusses ways that researchers, policymakers, and other interested parties can use the tax information in financial statements to better approximate information in the tax return. The second half of the monograph reviews the extant scholarly studies by splitting the research literature into four topics: earnings management, the association between book-tax differences and earnings characteristics, the equity market pricing of information in the tax accounts, and book-tax conformity. Section 5 focuses on the use of the tax accounts to manage earnings through the valuation allowance, the...



[READ ONLINE](#)
[7.12 MB]

Reviews

This composed book is excellent. This really is for all who statte that there had not been a worth reading through. Your life period will probably be change as soon as you total looking over this ebook.

-- **Cheyenne Barrows**

The book is fantastic and great. I have go through and i also am certain that i will planning to read through once more once more down the road. Its been printed in an exceedingly simple way and is particularly simply after i finished reading through this publication through which really changed me, change the way i think.

-- **Hank Powlowski**